



RETURN TO: TERRY L. YOWELL, MCR
Commissioner of the Revenue
PO BOX 1807, CULPEPER VA 22701
PHONE: (540) 727-3443 FAX: (540) 727-3472

2010 CULPEPER COUNTY RETURN OF TANGIBLE PERSONAL PROPERTY

TO AVOID FILING PENALTY, AIRCRAFT AND MANUFACTURED
HOME OWNERS MUST RETURN BY MAY 1ST

Name:

Address:

ACCOUNT NUMBER		
Taxpayer Social Security Number/FEIN		
Co-Taxpayer Social Security Number		
911 Address:		
Street		
City	State	ZIP Code
PLACE OF RESIDENCE ON JANUARY 1	<input type="checkbox"/> County	<input type="checkbox"/> Town
ARMED FORCES PERSONNEL ONLY: IF ACTIVE DUTY PLEASE CHECK		
<input type="checkbox"/> Owner <input type="checkbox"/> Co-owner		
OWNER'S LEGAL STATE OF RESIDENCE		
You Must Attach A Copy Of Your January LES		

Address Correction Requested – New Mailing Address:

Effective Date: ____/____/____

PLEASE READ INSTRUCTIONS (FRONT AND BACK) CAREFULLY BEFORE COMPLETING.

CLASS CODES: **AP:** Aircraft **BT:** Boat **CA:** Camper **CY:** Motorcycle
LT: Large Truck **MO:** Motor Home **MH:** Manufactured Home **PC:** Passenger Carrier
TL: Trailer **TR:** Road Tractor **TT:** Tractor Trailer **VH:** Vehicle

CLASS	YEAR	MAKE/MODEL/LENGTH	VEHICLE IDENTIFICATION / HULL NUMBER	ORIGINAL COST	DATE ACQUIRED	DATE DISPOSED	QUALIFY FOR PPTR (Y/N)	*HIGH MILEAGE? (Y/N)

§ 58.1-3518 OF THE CODE OF VIRGINIA REQUIRES TAXPAYERS OWNING AIRCRAFT OR MANUFACTURED HOME ON JANUARY 1 OF ANY YEAR TO FILE THIS RETURN WITH THE COMMISSIONER OF THE REVENUE. TO AVOID A 10% (OF TAX LEVIED) FILING PENALTY, TAXPAYER MUST SIGN, DATE, AND RETURN THIS FORM EACH YEAR ON OR BEFORE MAY 1.

§ 58.1-3518.1(A) OF THE CODE OF VIRGINIA ALLOWS FOR THE ALTERNATIVE METHOD OF FILING FOR ALL OTHER CLASSES OF PROPERTY LISTED ABOVE. TAXPAYERS NEED ONLY FILE THIS RETURN ON OR BEFORE MAY 1 IF THERE HAS BEEN A CHANGE IN OWNERSHIP NAME, ADDRESS, OR SITUS FOR TAXATION. CORRECTIONS, ADDITIONS OR DELETIONS TO PROPERTY OWNED AS OF JANUARY 1 MUST BE REPORTED TO THE COMMISSIONER OF THE REVENUE ON OR BEFORE MAY 1.

DECLARATION: I declare that the statements and figures are true, full and correct to the best of my knowledge and belief.

Signature of Taxpayer

Date

Daytime phone number

NOTE: It is a misdemeanor for any person to willfully subscribe a return that he does not believe to be true and correct as to every material matter. (Code of Virginia - § 58.1-11)

INSTRUCTIONS ON BACK

INSTRUCTIONS

1. If you have changes, additions or deletions to property owned as of January 1, you must make changes on this form, sign, date and return to the Commissioner of the Revenue on or before May 1 to avoid a 10% (of the tax levied) filing penalty.
2. Property owned and normally garaged, parked, docked or stored in Culpeper County as of January 1 of each year is assessable and taxable as personal property. Culpeper County is a non-prorating locality, therefore no prorating of tax is provided for persons moving out of Culpeper County or for the disposal of property after January 1. Property is assessed and tax is due for the full year. Tax bills will be mailed prior to the December 5 due date.
3. If the property listed has been disposed of, or is not located in Culpeper County, please indicate date sold or otherwise disposed of, or where it was located January 1.
4. This form should not include items reported on the Return of Business Personal Property.
5. Please indicate class code, year, make, model, ID number, length, horse power, date acquired and original cost of all Tangible Personal Property owned on January 1 that are not listed on this return.
6. If property listed is a Road Tractor (Semi) or Tractor Trailer meeting the definition of Interstate Contract Carrier with Apportioned Tags issued by the Department of Motor Vehicles (DMV), please attach copies of the previous year International Fuel Tax Act (IFTA) reports. Include a copy of all four quarters as submitted to DMV.
7. **Qualify for PPTR (Y/N)?** The Personal Property Tax Relief (PPTR) amendment of 2005 provides tax relief for any passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds. To qualify, a vehicle must be owned by an individual or leased by an individual under a contract requiring that individual to pay the personal property tax AND be used 50% or less for business purposes. Motor homes, trailers and farm use vehicles do not qualify for tax relief.
8. **Active duty military personnel and/or legal spouse** residing in the same residence with a home of record (HOR) other than Virginia may apply for relief of local personal property taxation provided the vehicle is not used for business purposes. To qualify for relief of local personal property taxation, complete the front of this form and attach a copy of the active duty military personnel's January Leave and Earnings Statement verifying a HOR other than Virginia.
9. ***High mileage:** If you believe your vehicle may qualify for a value adjustment due to high mileage, please be sure to check the high mileage block on the front of this form and submit third party documentation with this form on or before May 1. Documentation must be legible and must indicate mileage on or before January 1 of the tax assessment year seeking such adjustment. Documentation may be in the form of a state inspection receipt (displaying year, make, model and VIN#), oil change or service center repair receipt, or simply have the garage read your odometer and document it on business letterhead. In order to ensure the highest value reduction, submit documentation indicating the mileage as close to January 1 as possible. By law, if mileage is taken into consideration as an adjustment to January 1 fair market assessed value, the adjustment must be determined using the mileage table included with the January issue of NADA.